

Client's ref. :TSMC2003-1141;1073  
Our ref: 0503-A30190-US/final/Cherry/david

#### ABSTRACT OF THE DISCLOSURE

A semiconductor substrate has a first copper layer, on which an etch stop layer and a dielectric layer are successively formed. A second copper layer penetrates the  
5 dielectric layer and the etch stop layer to electrically connect to the first metal layer. The etch stop layer has a dielectric constant smaller than 3.5, and the dielectric layer has a dielectric constant smaller than 3.0.